BILL REQUEST - CODE REVISER'S OFFICE

BILL REQ. #: I-3109.1/16

ATTY/TYPIST: JA:akl

BRIEF DESCRIPTION:

1	AN	ACT	Relat	ing	to	taxe	es	and	fees	imp	osed	by	stat	ce	gove	ernme	ent;
2	adding	a	new	secti	on	to	ch	apte	r 43	.135	5 RCV	N;	and	cr	eati	ing	new
3	sections.																
4	BE IT E	ENACT	ED BY	THE	PEO	PLE	OF	THE	STATE	OF	WASH:	INGT	'ON:				

5 TAXPAYER PROTECTION ACT

COMPLETE TEXT 6

7 INTENT

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- 8 <u>NEW SECTION.</u> **Sec. 1.** The people want to ensure that tax and fee 9 increases are consistently a last resort.
- 10 PROTECTING TAXPAYERS BY LIMITING THE DURATION OF LEGISLATIVE TAX 11 INCREASES UNLESS APPROVED BY A TWO-THIRDS VOTE OF THE LEGISLATURE 12 OR MAJORITY VOTE OF THE PEOPLE
- NEW SECTION. Sec. 2. 13 A new section is added to chapter 43.135 RCW to read as follows: 14
- 15 After January 1, 2016, imposed any tax increase by the 16 legislature in any given year expires one year after the tax increase Code Rev/JA:akl 1 I-3109.1/16

- 1 takes effect unless the tax increase was approved by a two-thirds
- 2 vote of the legislature or majority vote of the people.

3 CONSTRUCTION CLAUSE

- 4 <u>NEW SECTION.</u> **Sec. 3.** The provisions of this act are to be
- 5 liberally construed to effectuate the intent, policies, and purposes
- 6 of this act.

7 SEVERABILITY CLAUSE

- 8 <u>NEW SECTION.</u> **Sec. 4.** If any provision of this act or its
- 9 application to any person or circumstance is held invalid, the
- 10 remainder of the act or the application of the provision to other
- 11 persons or circumstances is not affected.
- 12 TITLE OF THE ACT
- 13 <u>NEW SECTION.</u> **Sec. 5.** This act is known and may be cited as the
- 14 "taxpayer protection act."

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